

DeKalb County Tax Commissioner Irvin J. Johnson

Dear DeKalb County Property Owner,

This brochure has valuable information and answers to frequently asked questions about your property taxes. The DeKalb County Tax Commissioner's Office works collaboratively with other government departments to provide a seamless billing and collection process for ad valorem taxes in DeKalb.

In an effort to provide the highest quality of service for customers, we invite you to visit our website at DeKalbTax.org. call our office at 404-298-4000, or email us at proptax@dekalbcountyga.gov with any questions. We provide tax information seminars to communities throughout the year. If you would like for us to present to your HOĂ, Senior Center, or organization, please contact us.

Yours in Service. Irvin J. Johnson, DeKalb County Tax Commissioner

DATES TO REMEMBER

Current Year Homestead Filing Deadline April 1* Special Exemption Filing Deadline April 1* April 1* Atlanta Homestead Filing Deadline April 2-December 31 Future Year Homestead Filing Future Special Exemption Filing April 2-December 31 Future Year Atlanta Homestead Filina April 2-December 31 Mobile Home Payment Due April 1* September 30* **County First Installment Due** County Second Installment Due November 15* Atlanta Taxes Due Dates may vary December 31 Tax Liens Issued After *Date may vary if deadline is on a weekend

DID YOU KNOW?

The DeKalb County Tax Commissioner's Office works with other governing bodies to provide DeKalb property owners with the annual tax bills, process exemption applications, and has additional, distinct duties in the tax administration process.

DeKalb County Board of Commissioners & DeKalb County Board of Education

• Establishes millage rate for the basis of all taxes levied

DeKalb County Property Appraisal Department

- Determines taxable value (ad valorem) of all property
- Produces annual assessment notices/sets fair market value
- Handles all value appeals

DeKalb County Tax Commissioner's Office

- Processes exemption applications
- Produces property tax bills
- Computes, collects, and distributes tax funds to various levving authorities
- Does not allocate tax funds, levy taxes, or set deadline dates

CONTACT US

404-298-4000 DeKalbTax.org proptax@dekalbcountyaa.gov

Central Office

4380 Memorial Drive, Suite 100, Decatur, GA 30032 Mon. – Fri. 8 a.m. – 5 p.m. (property tax services) Mon. – Fri. 8 a.m. – 4:30 p.m. (motor vehicle services)

South Satellite - The Gallery at South DeKalb Mall 2801 Candler Road, Decatur, GA 30034 Mon. — Fri. 8 a.m. — 4:<u>30 p.m.</u> (limited property tax services)

North Satellite 3653 Clairmont Road, Chamblee, GA 30341 Mon. – Fri. 8 a.m. – 4:30 p.m. (limited property tax services)

Property Tax Payments Mail-In: PO Box 100004, Decatur, GA 30031-7004 Online: DeKalbTax.org 24-Hour Drop Box: All Locations In-Person: All Locations

FREQUENTLY ASKED QUESTIONS

What is homestead exemption? How do I aualify?

A homestead exemption is a reduction in the tax burden for a homeowner, which can reduce annual taxes significantly. Homeowners should apply for a basic homestead exemption by visiting DeKalbTax.org.

• Homeowners must own and occupy the home as their primary residence on Jan. 1

- Only one homestead allowed per person/married couple
- All vehicles must be registered in DeKalb County
- Exemptions are not automatically aranted and are not transferable
- Residents who are aranted a homestead exemption will receive a property assessment freeze. The assessment freeze may limit a tax increase in some cases. This does not apply to school, city, or state taxes.

What qualifies as special exemptions? What documents are needed to qualify for special exemptions?

Special exemptions are available for homeowners who meet household income requirements and are one of the following:

- Senior Exemption Age 62+ (income based)
- Disabled resident
- 100% Disabled veteran (\$117,014 exemption value)
- Un-remarried widowed spouse of a disabled veteran (\$117,014 exemption value)
- Un-remarried widowed spouse of a peace officer or fire firefighter who died in the line of duty (Full exemption value)

For all exemptions, eligibility and document requirements please visit dekalbtax.org/exemptions or by email at proptax@dekalbcountyga.gov

FREQUENTLY ASKED QUESTIONS



How do I change my mailing address for my property tax bill? Can I receive my bill by email?

To change your mailing address or to receive your bill by email, visit DeKalbTax.org/property-information, enter your property ID or address, and click on the link underneath owner information.

Is there a penalty for late payment?

A 5% penalty is applied to all late payments. If the envelope is not postmarked by the due date with the US Post Office stamp, the payment will be considered late and assessed the 5% penalty per installment (§0.C.G.A. 48-5-24). Mailing on the due date does not ensure that your payment will be post marked by the installment due date.

If I have additional questions about the homestead exemption or paying my property taxes, who do I contact?

Please visit our website at DeKalbTax.org, call our office at 404-298-4000, or email proptax@dekalbcountyga.gov with any questions.

> f 🔟 👽 Follow Us on Social Media @DeKalbTaxGA Join our mailing list: dekalbtax.org/subscribe



ABOUT THE PROPERTY APPRAISAL DEPARTMENT

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County and producing a timely, equitable and acceptable tax digest for DeKalb County that meets all state statutes and legal requirements of the Georgia Department of Revenue.

Operating under the Georgia Revenue Codes, the Board of Assessors is responsible for the appraisal and assessment of all residential, commercial and personal property in DeKalb County. Property is appraised at 100 percent of its fair market value and assessed at 40 percent of that value.

Office hours are 8:30 a.m. to 5:00 p.m. Monday through Friday. The office is closed on legal holidays. All public information is available for review and copies may be obtained for a nominal fee. We are located at 325 Swanton Way Decatur, Ga, 30030.



HOW DO I FILE AN APPEAL FOR MY PROPERTY ASSESSMENT?

All Georgia counties must mail an Annual Assessment Notice to all taxable real estate property owners every year, which will give every property owner the opportunity to appeal. This Notice will give you 45 days to appeal, if you do not agree with the **CURRENT VALUE** displayed on the Notice.

To file online, visit our website at https://www.dekalbcountyga.gov/property-appraisal/welcome.

You may also appeal by mail or in person by writing a letter of appeal including the following information:

- Parcel Identification Number
- Property address and phone #
- Your intention to appeal to either: Board of Equalization, Hearing Officer, or Arbitration
- Your opinion of value
- Supporting documentation

Your letter of appeal must be hand-delivered or **POSTMARKED BY THE US POSTAL SERVICE** by the appeal deadline shown on the Notice to ensure acceptance as a timely appeal. Late appeals will not be processed. **Appeals are not accepted via fax or email.**

AVENUES OF APPEAL

1. Board of Equalization - You may appeal to the BOE based on all/any grounds for no charge.

2. Nonbinding Arbitration – An appeal to nonbinding arbitration requires a \$214 filing fee and submission of a certified appraisal of your property. Appeals on the grounds of valuation only.

3. Hearing Officer – May only be used for non-homestead property valued in excess of \$500,000 on the grounds of value or uniformity.

For additional information on the property appeal process, https://www.dekalbcountyga.gov/property-appraisal/appeal-process.

WHAT TYPE OF PROPERTIES QUALIFY FOR SPECIAL ASSESSMENTS?

Properties that may be eligible for a special assessment include properties qualified as Rehabilitated Historic, Landmark Historic, Conservation Use, Preferential Use (bona fide Agricultural production), Brownfield or Environmentally Sensitive.



Property Appraisal Department

325 Swanton Way Decatur, GA 30030

www.dekalbcountyga.gov/ property-appraisal/welcome 404-371-0841